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CATALOGUE

OF THE

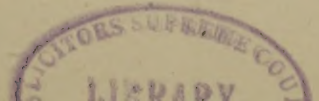
BOOKS IN THE LIBRARY

OF THE

Institute of Accountants and Actuaries in Glasgow

(Incorporated by Royal Charter, 1855).

GLASGOW:
PRINTED FOR THE INSTITUTE BY
WILLIAM HODGE AND COMPANY.
1906.



PREFACE.

The Library of the Institute was established shortly after the granting of the Charter in 1855, and the books were accommodated in the then Stock Exchange premises in National Bank Buildings, Queen Street, until removed, in 1873, to No. 106 West Nile Street, on the acquisition of these premises by the Institute. In 1899 they were transferred to the present Hall and Library at 218 St. Vincent Street.

This is the second printed Catalogue, the first one having been issued in 1889. Supplements were issued in 1899 and 1901. The number of books in the Library at 31st December, 1905, was 3910.

This Catalogue has been compiled by Mr. John M. Mitchell under direction of the Library Committee.

June, 1906.

EXPLANATORY NOTE.

The plan followed in the preparation of this Catalogue is that of an alphabetical arrangement of titles, authors, and subjects, the only exceptions being those of Biographies and Periodicals; these will be found in the Supplement. Books received during the course of compilation have, where possible, been entered, and therefore many books appearing in the latter part of the Catalogue have not, in the earlier part, the corresponding entries that they otherwise would have had.

In addition to being a record of the books in the Library, the Catalogue contains references to pamphlets, magazine articles, chapters on special subjects, and other supplementary matter. These additions, particularly the biographical and bibliographical notes, are by no means exhaustive, but they will prove, it is hoped, of value to members, and of service to them in making further research. The references given have been confined to the books in the Library.

With regard to magazine articles, the chief contents of *The Accountant*, *The Accountants' Magazine*, and *The Accountants' Journal* have been extracted and entered in the Catalogue for the period from 1901 to June, 1905. References to articles belonging to the period prior to 1901 will be found in the Catalogue of the Institute of Chartered Accountants in England and Wales, or in *The Accountants' Assistant*, compiled by Mr. Thomas Beckett. The latter embraces the period from 1870 to 1901, so that these publications, and the present Catalogue, cover between them a period of thirty-five years.

Government Blue Books will be found under the heading of *Reports*.

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LIST OF ABBREVIATIONS.

Acct.	Accountant (Periodical).
Accts. Asst.	Accountants' Assistant. (Beckett.) 1901.
Accts. Comp.	Accountants' Compendium. (Dawson.) 1904.
Accts. Digest	Accountants' Digest. (Wardhaugh.) 1904.
Accts. Jl.	Accountants' Journal. (Periodical.)
Accts. Lib.	Accountants' Library. 1901-6.
Accts. Mag.	Accountants' Magazine. (Periodical.)
Advd. Acctg.	Advanced Accounting. (Dicksee.) 1903.
Ann. Co-op. Cong.	Annual Co-operative Congress. 1904.
App.	Appendix.
Autob.	Autobiography.
Bank. Curr.	Banking and Currency. (Sykes.) 1905.
Bib.	Bibliographical.
Biog.	Biographical.
Biog. Dict. Em. Scots.	Biographical Dictionary of Eminent Scotsmen. (Chambers.) 1855.
Brit. Assn. Adv. Sc.	British Association for the Advancement of Science.
Bryan's Dict.	Bryan's Dictionary of Painters and Engravers. 1903.
Build. Soc. Fin. Stat.	Building Society Finance and Statistics. (Millar.) 1905.
Bus. Ency.	Business Encyclopædia. 1903.
Cam. Ser.	Camelot Series. 1886-8.
Camb.	Cambridge.
Cat. Eng. Accts.	Catalogue of the Library of the Institute of Chartered Accountants in England and Wales. 1903.
Cat. Exh. Port. Glas.	Illustrated Catalogue of the Exhibition of Portraits in Glasgow, 1868, 1894.
Cent. Cycl. Names	Century Cyclopædia of Names. 1903.
Comp. Law Ins.	Compendium of the Law of Insurance. (Paton.) 1862.
Comp. Syst. Conv.	Complete System of Conveyancing. (Juridical Society.) 1896.
Conf. Cap. Lab.	Conflicts of Capital and Labour. (Howell.) 1878.
Const. Prog.	Constitutional Progress. (Burrows.) 1869.
Cont.-Sub. Ind.	Contents-Subject Index. 1900.
Conv. Prac.	Conveyancing Practice. (Burns.) 1899.
County Hist. Scot.	County Histories of Scotland. 1896.
Crit. Ess.	Critical and Miscellaneous Essays. (Carlyle.) 1875.
Cur. Glas. Cit.	Curiosities of Glasgow Citizenship. (Stewart.) 1881.
Cycl. Eng. Lit.	Cyclopædia of English Literature. (Chambers.) 1903.
Dep. Fact.	Depreciation of Factories. (Matheson.) 1884.
Desc.	Descriptive.
Dict. Abb.	Dictionary of Abbreviations. 1904.
Dict. Nat. Biog.	Dictionary of National Biography. 1885-1904.
Dist. Prod.	Distribution of Products. (Atkinson.) 1885.
Econ. Hist.	Economic History. (Ashley.) 1901.
Econ. Inq.	Economic Inquiries. (Giffen.) 1904.
Econ. Int. Hist.	Economic Interpretation of History. (Rogers.) 1905.
Ed.	Edited, or Editor.

List of Abbreviations—*contd.*

Edin.	Edinburgh.
Elem. Pol.	Elementary Politics. (Raleigh.) 1902.
Elem. Pol. Econ.	Elements of Political Economy. (Nicholson.) 1903.
E.M.A.	English Men of Action Series. 1889-95.
E.M.L.	English Men of Letters Series. 1880-1905.
Ency. Acctg.	Encyclopædia of Accounting. 1903-4.
Ency. Brit.	Encyclopædia Britannica. Ninth Edition, 24 Vols., 1875-88: along with the New Volumes constituting, with the Volumes of the Ninth Edition, the Tenth Edition, Vols. 25-35, 1902-3.
Eng. Com. Ind.	Short History of English Commerce and Industry. (Price.) 1904.
Eng. Men Act.	English Men of Action Series. 1889-95.
Eng. Men Lett.	English Men of Letters Series. 1880-1905.
Eng. Trade Fin.	English Trade and Finance. (Hewins.) 1892.
Ess. Add.	Essays and Addresses on Economic Questions. (Goschen.) 1905.
Ess. Litt.	Essays in Little. (Lang.) 1899.
Ev. Mod. Cap.	Evolution of Modern Capitalism. (Hobson.) 1901.
Fact. Accts.	Factory Accounts. (Garcke and Fells.) 1902.
Fact. Syst.	Factory System. (Cooke-Taylor.) 1894.
F.S.S.	Famous Scots Series. 1896-1906.
Glas.	Glasgow.
Glas. Clubs	Glasgow and its Clubs. (Strang.) 1857.
Glas. Past Pres.	Glasgow Past and Present. (Pagan.) 1884.
Glas. Streets	Origin and History of Glasgow Streets. (Macintosh.) 1902.
Green's Ency.	Green's Encyclopædia of the Law of Scotland. 1896-1904.
Grth. Cap.	Growth of Capital. (Giffen.) 1889.
Grth. Eng. Ind.	Growth of English Industry and Commerce. (Cunningham.) 1903.
G.W.	Great Writers Series. 1888-95.
Hand. Mun. Ent.	Handbook of the Municipal Enterprises. [Glasgow.] 1904.
Hand. Pol. Quest.	Handbook to Political Questions. (Buxton.) 1885.
Hist.	History, or Historical.
Hist. Acctg.	History of Accounting and Accountants. (Brown.) 1905.
Hist. Bank. Scot.	History of Banking in Scotland. (Kerr.) 1884.
Hist. Brit. Com.	History of British Commerce. (Levi.) 1880.
Hist. Eng.	History of England. (Various Authors.)
Hist. Eng. Com. Ind.	Short History of English Commerce and Industry. (Price.) 1904.
Hist. Eng. People	History of the English People. (Green.) 1854.
Hist. Europe	History of Europe. (Alison.) 1849.
Hist. Glas.	History of Glasgow. (Various Authors.)
Hist. Glean.	Historical Gleanings. (Rogers.) 1869.
Hist. Ind. Mut.	History of the Indian Mutiny. (Forrest.) 1904.
Hist. Mod. Eng.	History of Modern England. (Paul.) 1904.
Hist. Own Times	History of Our Own Times. (M'Carthy.) 1881-1905.
Hist. Scot.	History of Scotland. (Various Authors.)
Imp. Dict.	Imperial Dictionary. (Ogilvie.) 1883.
Imp. et Lib.	Imperium et Libertas. (Holland.) 1901.
Ind. Dem.	Industrial Democracy. (Webb.) 1897.
Ind. Ency. Brit.	Index to Encyclopædia Britannica. 1875-1902.
Ind. Rev.	Industrial Revolution. (Toynbee.) 1902.
Law Const.	Introduction to the Study of the Law of the Constitution, (Dicey.) 1897.
L.D.A.	Letters to Dead Authors. (Lang.) 1896.
Lett. Lit.	Letters on Literature. (Lang.) 1893.

List of Abbreviations—*contd.*

Lives Eng.	Lives of the Engineers. (Smiles.) 1879.
Long. Gaz.	Longmans' Gazetteer of the World. 1902.
Mem. Hund. Glas. Men	Memoirs and Portraits of One Hundred Glasgow Men. 1886.
Mem. Peel	Memoirs of Sir Robert Peel. 1856.
Mus. Hist. Use	Museums: Their History and Their Use. (Murray.) 1904.
Obit.	Obituary.
Old Glas. Ess.	Old Glasgow Essays. (Mitchell.) 1905.
Ord. Gaz. Scot.	Ordnance Gazetteer of Scotland. 1885.
Pam.	Pamphlet.
Par. Coun. Fin.	Handbook to Parish Council Finance. (Maxwell.) 1905.
Parl. Hse. Bk.	Parliament House Book.
P.M.S.	Prime Ministers Series.
Port.	Portrait.
Proc. Phil. Soc.	Proceedings of the Royal Philosophical Society of Glasgow.
Prog. Glas.	Progress of Glasgow. (Stewart.) 1883.
Pub. Health Adm. Glas.	Public Health Administration in Glasgow. (Russell.) 1905.
Ramb. Recoll.	Rambling Recollections of Old Glasgow. ("Nestor.") 1880.
Rambles Glas.	Rambles Round Glasgow. (Macdonald.)
Reg. Nat. Bib.	Register of National Bibliography. (Courtney.) 1905.
Rel. Geog. Hist.	Relations of Geography and History. (George.) 1903.
Scot. Geog. Mag.	Scottish Geographical Magazine.
Scot. Hist.	Sketches of Early Scotch History. (Innes.) 1861.
Scot. Law List	Scottish Law List.
Stat. Acc. Scot.	Statistical (New) Account of Scotland. 1845.
Stat. Aff. Scot.	Statutes Affecting Scotland.
State Rel. Lab.	State in relation to Labour. (Jevons.) 1894.
Sub. Soc. Welf.	Subjects of Social Welfare. (Playfair.) 1889.
Taxn. For. Inc.	Law relating to the Taxation of Foreign Income. (Buchan.) 1905.
Top.	Topographical.
Trans.	Translated, or Translator.
Trans. Glas. Arch. Soc.	Transactions of the Glasgow Archæological Society.
Treat. Mon.	Treatise on Money. (Nicholson.) 1897.
Univ. Glas.	University of Glasgow.
West. Civ.	Western Civilization. (Cunningham.) 1902, 1904.
West Scot. Hist.	West of Scotland in History. (Irving.) 1885.

CATALOGUE.

Abandonment in Bankruptcy. *See* Bankruptcy.

Abandonment in Marine Insurance. *See* Insurance—Marine.

Abbeys and Cathedrals of Scotland. By P. Macgregor Chalmers, F.S.A. Scot. *In* Proc. Phil. Soc., **v.** xxv., p. 192. 1893.

Abbot, Charles (Lord Tenterden).

— Treatise of the Law relative to Merchant Ships and Seamen.

Biog. In Dict. Nat. Biog.

Abbreviations.

— Abbreviations—Classical, Mediæval, Titles and Designations, Monies, Weights and Measures, Miscellaneous. *In* Ind. Ency. Brit. 1902.

— Abbreviations and Contractions commonly used. *In* Imp. Dict., **v.** iv., p. 791 (1883), and Ency. Acctg. (1904).

— Algebraical. *In* Dict. Abb., p. 121.

— Arithmetical. *In* Dict. Abb., p. 121.

— Astronomical. *In* Dict. Abb., p. 122.

— Botanical. *In* Dict. Abb., p. 123.

— Business Abbreviations and Terms. *In* Book-keeping Simplified (Findlay). 1901.

— Chemical. *In* Dict. Abb., p. 123.

— Dictionary of Abbreviations and Contractions and Abbreviative Signs. Compiled by Edward Latham. 1903.

— General Signs. *In* Dict. Abb., p. 124.

— Geographical. *In* Dict. Abb., p. 125.

— Geometrical. *In* Dict. Abb., p. 125.

— Musical. *In* Dict. Abb., p. 125.

— Pharmaceutical. *In* Dict. Abb., p. 125.

— Typographical. *In* Dict. Abb., p. 126.

A.B.C. of the Foreign Exchanges. By George Clare. 1 v., 12°. 1893.

Aberdeen.

— Accounts of the City of Aberdeen, 1884-5.

— Breviarium Aberdonense. Issued by Maitland Club, 1852-54.

— Early Accountants in Aberdeen. *In* Hist. Acctg., pp. 181, 202. 1905.

— Early Accounts and Audit of the City of Aberdeen. *In* Hist. Acctg., pp. 60, 69, 85. 1905.

— Early Accounts and Audit of King's College, Aberdeen. *In* Hist. Acctg., p. 69. 1905.

— Extracts from the Council Registers of the Burgh of Aberdeen, 1625-1747. Issued by Scottish Burgh Records Society, 1871-72.

Aberdeen—*contd.*

— King's College. *See* King's College.

— Registrum Episcopatus Aberdonensis. Ecclesie Cathedralis Aberdonensis. Regesta que Extant. In unam collecta. 1845.

— Society of Accountants in Aberdeen. *See* Society.

Top., Hist. In Ord. Gaz. Scot.

Aberdeenshire.

— History of Aberdeen and Banff. By William Watt. *In* Count. Hist. Scot., **v.** vi. 1896.

— Statistics relating to Aberdeenshire. *In* Stat. Acc. Scot., **v.** xii. 1845.

Top., Hist. In Ord. Gaz. Scot. 1885.

Abolition of the Slave Trade. *See* Slave Trade.

Abroad. *See* Foreign.

Absconding Debtors. *See* Debtors.

Absence, Decree in. *See* Decree.

Abstract—Abstracts.

— Abstract of Accounts, City of York. *See* City.

— Abstract Statement of Receipts and Disbursements. Clyde Navigation Trustees, 1819-1845. 1 v., fo. Glasgow.

— Abstracts of Protocols of the Town Clerks of Glasgow. Ed. by Robert Renwick. 18 v., la. 8°. 1894-1900.

— Abstracts of Receipts and Payments, City of Manchester. *See* City.

Abuse of Process. *In* Bus. Ency., **v.** i., p. 5.

Academies. *See* Schools.

Accession, Deeds of. *See* Deeds.

Accident—Accidents.

— Accident Insurance. *See* Insurance—Accident.

— Employers' Liability. *See* Employers.

— Sanitation and Safety. By S. and B. Webb. *In* Ind. Dem. 1897.

Account of Hutchesons' School in Glasgow, since the Date of its Foundation in 1641 to the Present Time. 1 v., 8°. Glas., 1867.

Account of the Institution and Progress of the Society of Antiquarians of Scotland. By William Smellie, F.S.A. Scot. 1 v., la. 8°. 1782.

Account of the Life and Works of Maister Peter Lowe, the Founder of the Faculty of Physicians and Surgeons of Glasgow. By James Finlayson, M.D. 1 v., 8°. Glas., 1889.

(For Explanation of Abbreviations see Preface.)

Account of the Rise and Nature of the Fund for Ministers' Widows, &c. 1 v., sm. fo. Edin., 1759.

Account of the Trial of Thomas Muir, Esq., Younger of Huntershill, at Edinburgh, August, 1793. Ed. by James Robertson. 1 v., 8°. Edin., 1793.

Account of the Trial of William Brodie and George Smith before the High Court of Justiciary, on the 27th and 28th days of August, 1788, for breaking into, and robbing, the General Excise Office of Scotland, &c. By William Creech. 1 v., 8°. Edin., 1788.

Account—Accounts. (*See also Book-keeping, Accountancy, Finance.*)

— *Account Books.*

Account Book for Retail Traders. By W. G. Day. 1 v., sm. fo. (No date.)

Account Books of the Thirteenth and Fourteenth Centuries. *In* Hist. Acctg., p. 93. 1905.

Forms of Account Books for Various Classes of Business. By J. G. Johnstone. 1 v., 8°. 1893.

Oldest Preserved Account Books. *In* Hist. Acctg., p. 93. 1905.

Accounts of the Chamberlain of the City of London, 1885. 1 v., sm. fo. 1886.

Accounts of the City of Aberdeen, 1884-85. 1 v., sm. fo. Aberdeen, 1885.

Accounts of the Corporation of Dublin for the year ending 31st December, 1885. 1 v., la. 8°. Dublin, 1886.

— *Accounts Current.*

Accounts Current. By Herbert L. Tebbs. *In* Ency. Acctg., **v.** i., p. 3. 1904.

Interest on Account Current. *In* Ency. Acctg., **v.** i., p. 5. 1904.

Time Tables on a new and simplified Plan to facilitate the operation of discounting Bills, and the calculation of Interest on Banking and Current Accounts. By Thomas Reader. 1876.

— Accounts in Joint Names. *In* Acct., **v.** xxix., p. 398. 1903.

— Accounts of the Treasurer of the City of Liverpool for the year ending 31st August, 1885, with Epitome and General Abstract. 1 v., la. 8°. Liverpool, 1885.

— Criticism of Accounts at Shareholders' Meetings. *In* Acct., **v.** xxix., p. 1510. 1903.

— Earliest Use of Arabic Numerals in Accounts. *In* Hist. Acctg., p. 63. 1905.

— Early Accounts and Accountants. *In* Acct., **v.** xxix., p. 1550. 1903.

— Equation of Accounts. *In* Accts. Jl., **v.** xxi., pp. 42, 75. 1904.

— Foreign Currencies and their Treatment in Home Accounts. By George Lisle, C.A., F.F.A. *In* Ency. Acctg., **v.** iii., p. 88. 1904.

— Forfeited Estates of Jacobite Landowners. *See* Scottish Rebellion.

— Goodwill and its Treatment in Accounts, &c. By L. R. Dicksee, F.C.A. 1897.

Account—Accounts—*contd.*

— Guide to the Formation of the Accounts of Limited Liability Companies. By Charles Cummings. (No date.)

— Index to Contents of Accountancy Periodicals. *In* Accts. Asst. (1901), p. 1, in Cat. Eng. Accts., p. 12 (1903).

— Law relating to Accounts. *In* Adv. Acctg. (Dicksee). 1903.

— Nature and Limitations of Accounts. By L. R. Dicksee, F.C.A. *In* Acct., **v.** xxix., pp. 469, 565, 609, 649, 717. 1903.

— "Pipe Rolls." [Early Forms of Accounts.] *In* Hist. Acctg., p. 41. 1905.

— System of Accounts and Checks for Preventing Theft of Cash or Stock in a large Retail Business. By F. W. Higgison. *In* Accts. Jl., **v.** xx., p. 109. 1903.

— Trust Money in Accounts. *In* Acct., **v.** xxx., p. 65. 1904.

— Taking of Excerpts from Books and Accounts. By Robert C. Millar. *In* Accts. Mag., **v.** ii., p. 97. 1898.

See also the following subjects under their respective headings:—

Aberdeen.
Accountants.
Agricultural.
American Railroad.
Architects.
Auctioneers.
Australian Mining Companies.
Balance.
Bank and Bankers.
Bank of England.
Bar.
Booksellers.
Borough.
Borough of Belfast.
Borough of Leeds.
Borough of Sheffield.
Branch.
Brewers.
Brickbuilders.
Builders.
Building Societies.
Burgh.
Burgh of Dundee.
Burgh of Lanark.
Burgh of Peebles.
Burgh of Stirling.
Burial Grounds.
Capital.
Cash Credit.
Charge and Discharge.
Charitable Institutions.
Chartered Accountants' Benevolent Association.
Churchwardens.
City of Aberdeen.
City and County of Newcastle.
City of Dublin.
City of Edinburgh.
City of Glasgow.
City of London.
City of Manchester.
Club.
Clyde Navigation.
Coal Trade.
Colliery.
Commission Salesman.
Company of Carpenters.
Company of Grocers.
Company of Pewterers.
Consignment.
Co-operative Societies.
Corporation.
Corporation of Barrow-in-Furness.
Corporation of Glasgow.
Cost.
Cotton Spinning Companies.
County Councils.
Dairy.
Darien Company.
Departmental.
Diamond Merchants.
Distilling.
Drapers.
Dressmakers.
Dublin.
Dundee.
Edinburgh.
Education Authorities.
Edward the First's Wardrobe.
Electric Lighting.
Electricity.
Electro-Platers.
Engineers.
English Borough.
English Manors.
Executorship.
Exhibition.
Factory.
Falsification.
Farm.
Finance.
Fish Salesmen.
Fishing Industry.
Flour Merchants.
Flour Mill.
Foreign Branches.
Fraud.
Friendly Societies.
Gas.
Gas Works.
Gilders.
Glasgow Chartered Accountants Students' Society.
Glasgow Municipal.
Gold Mining.
Government.
Grain Merchants.
Hardware Factors.
Hay Merchants.
Heritable Property Companies.
Hide, Skin, and Tallow Auctioneering Companies.
Hospital.
Hotel.
Household.

Account—Accounts—*contd.*

Institute of Municipal Treasurers and Accountants.
Institutions.
Insurance Brokers.
Insurance Companies.
Ironworks.
Jewellers.
Judicial and other Factorial.
King's College, Aberdeen.
Lanark.
Laundries.
Library (Corporation).
Licensed Victuallers.
Life Assurance.
Liquidators.
Livery Companies.
Local Authorities.
London.
Lord High Treasurer of Scotland.
Ludlow Churchwardens.
Machinery Works.
Manorial.
Manufacturers.
Medical Practitioners.
Merchants' House of Glasgow.
Milliners.
Mineral Water Manufacturers.
Mining.
Missionary Society.
Multiple-Shop.
Municipal.
Music-Hall.
Newspaper.
Orphanage.
Parochial.
Parish Council.
Partnership.
Pawnbrokers.
Plate Glass Insurance.
Police.
Police Pension Fund.
Polytechnic.
Preparation of Accounts.
Printers.
Private.
Profit and Loss.
Public.
Publishers.
Quarry.
Railway.
Receivers.
Rent.
Revenue.
Royal Wardrobe.
Sack.
Sanitary.
School Board.
Scotch Drapers.
Scottish Exchequer.
Scottish University.
Seed Merchants.
Shipbuilders.
Shipping.
Shopkeepers.
Shoreditch Borough.
Silversmiths.
Single Ship Company.
Solicitors.
Spirit Merchants.
Standardisation.
Stirling.
Stock.
Stockbrokers.
Stone Merchants.
Stores.
Subsidiary.
Tabulated.
Thanes of Cawdor.
Theatre.
Timber Merchants.
Town Council.
Trade Unions.
Tramway.
Trawling.
Trust.
Trustees.
Underwriters.
University.
Watchmakers.
Water (Corporation).
Water Companies.
Wine Merchants.
Woollen Trade.

Accountancy—Accounting. (*See also Book-keeping, Accounts, Accountants.*)

— Accountancy as a Close Profession—Some Comparisons and Suggestions. By H. S. Lanham, A.C.A. *In* Acct., **v.** xxxii., pp. 83, 242, 312. 1905.

— Accountancy Lectures. Index to Accountancy Lectures and Leading Articles in "The Accountant," "The Accountant's Journal," the Transactions of the various Students' Societies, and other periodicals, during the last thirty years of the Nineteenth Century, to which is added a list of the Principal Treatises now in use in each of the 117 subjects. *In* Accts. Asst. 1901.

— Accountancy: Past, Present, and Future. By W. H. Gundry. *In* Acct., **v.** xxix., p. 931. 1903.

— Accountancy as a Profession. By Ernest Reckitt, C.P.A. *In* Acct., **v.** xxxi., p. 238. 1904.

— Accountancy Text-Books for Examinations. *In* Acct., **v.** xxx., p. 3. 1904.

— Accounting in its relation to Economics. By Victor B. Branford, M.A. *In* Ency. Acctg., **v.** i., p. 24. 1904.

— Accounting in Theory and Practice. A Text-Book for the use of Accountants, Solicitors, Book-keepers, Investors, and Business Men. By George Lisle, C.A., F.F.A. 1 v., 8°. 1899, 1903.

Accountancy—Accounting—*contd.*

— Action of Accounting. *See* Action.

— Advanced Accounting. By L. R. Dicksee, M. Com., F.C.A. 1903.

— America. *See* United States.

— Ancient Systems of Accounting. By Edward Boyd, C.A. *In* Hist. Acctg., p. 16. 1905.

— Appropriations in respect to Municipal Accounting. By Ernest Reckitt, C.P.A. *In* Acct., **v.** xxxi., p. 411. 1904.

— Articles of Association. *See* Articles.

— Assyrian System of Accounting. *In* Hist. Acctg., p. 16. 1905.

— Auditing. *See* Auditing.

— Australia. *See* Australia.

— Babylonian System of Accounting. *In* Hist. Acctg., p. 16. 1905.

— Bankruptcy. *See* Bankruptcy.

— Bibliography of Accounting in its relation to Economics. *In* Ency. Acctg., **v.** i., p. 47. 1904.

— Book-keeping and Accountancy—Scotch Practice in 17th and 18th Centuries. By David Murray, LL.D., F.S.A. Scot.. *In* Acct., **v.** xxxii., p. 356. 1905.

— Bye-Laws. *See* Bye-Laws.

— California State Board of Accountancy. *See* California.

— Capital. *See* Capital.

— Channel Isles. *See* Channel.

— Commercial and other Terms used in Accounting. *In* Practical Book-keeping (Carter). 1890.

— Companies. *See* Companies.

— Company Law. *See* Company.

— Company Secretaries. *See* Company.

— Cost Records. *See* Cost.

— C.P.A. Movement and the Future of the Profession of Public Accountant in the United States. By George Wilkinson, C.P.A. *In* Acct., **v.** xxxi., p. 464. 1904.

— Curatorial Factories. *See* Curatorial.

— Depreciation. *See* Depreciation.

— Desire for Legislative Control of the Profession. *In* Hist. Acctg., p. 336. 1905.

— Development of the Profession. By Joseph Patrick, M.A., C.A. *In* Hist. Acctg., p. 314. 1905.

— Early Association of Accounting with the Legal Profession. *In* Hist. Acctg., p. 181. 1905.

— Encyclopædia of Accounting. By George Lisle, C.A., F.F.A. 1904.

— Ethics of Accounting. By Henry C. Anderson. *In* Accts. Mag., **v.** v., p. 192. 1901.

— Evolution of the Money Column in Accounting. *In* Hist. Acctg., p. 54. 1905.

— Expenditure. *See* Expenditure.

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